

IN THE SUPREME COURT OF THE STATE OF DELAWARE

WAL-MART STORES, INC., a Delaware §
corporation, and WACHOVIA BANK OF §
GEORGIA, N.A., in its capacity as Trustee §
of the WAL-MART STORES, INC. §
CORPORATION GRANTOR TRUST, §

Plaintiffs Below- §
Appellants, §

v. §

AIG LIFE INSURANCE COMPANY, a §
Delaware corporation, HARTFORD LIFE §
INSURANCE COMPANY, a Connecticut §
corporation, WESTPORT MANAGEMENT §
SERVICES, INC., a Delaware corporation, §
INTERNATIONAL CORPORATE §
MARKETING GROUP, LLC, a Delaware §
limited liability company, NATIONAL §
BENEFITS GROUP, INC., d/b/a MARSH §
FINANCIAL SERVICES, a Minnesota §
corporation, SEABURY & SMITH, INC., §
a Delaware corporation; MARSH Inc., a §
Delaware Corporation, and MARSH & §
McLENNAN NATIONAL MARKETING §
CORPORATION, n/k/a J & H MARSH & §
McLENNAN PRIVATE CLIENT §
SERVICES, INC., a Delaware corporation, §

Defendants Below- §
Appellees. §

No. 579, 2008

Court Below: Superior Court
of the State of Delaware in and
for New Castle County

C.A. No. 07C-05-171

Submitted: May 6, 2009
Decided: May 12, 2009

Before **BERGER, JACOBS** and **RIDGELY**, Justices.

O R D E R

This 12th day of May 2009, upon consideration of the briefs of the parties and their contentions at oral argument, it appears to the Court that there are material issues of fact as to whether Appellants' alleged injuries were inherently unknowable and whether Appellants were blamelessly ignorant of Appellees' alleged fraud of understating the tax risks associated with Appellants' Corporate-Owned Life Insurance program. These material issues of fact preclude summary judgment on the Statute of Limitations, 10 *Del. C.* § 8106, in favor of Appellees.

NOW, THEREFORE, IT IS ORDERED that the judgment of the Superior Court is **REVERSED** and this matter is **REMANDED** for further proceedings consistent with this Order.

BY THE COURT:

/s/ Henry duPont Ridgely
Justice